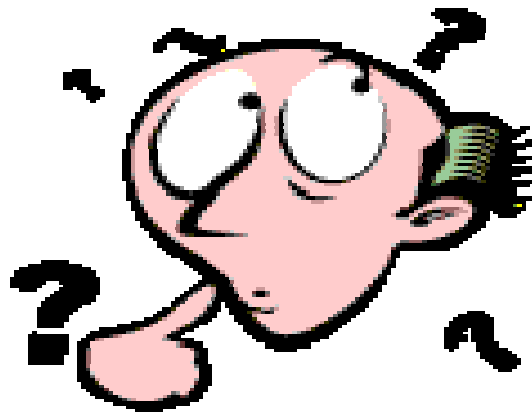


TIN Matching; Reducing 'B Notices' One TIN At A Time

A GUIDE TO USERS' MOST FREQUENTLY ASKED QUESTIONS



TIN Matching FAQs – Page 1

1) What is a TIN?

A TIN is a Social Security Number (SSN), Employer Identification Number (EIN), Individual Taxpayer Identification Number (ITIN), or Adoption Taxpayer Identification Number (ATIN).

2) Why do I need to match a TIN?

Internal Revenue Code (IRC) Section 6109(a)(1) provides any payer required to file an information return must include the payee's correct TIN. IRC 6109(a)(2) requires the payee to furnish their correct TIN to the payer. IRC Section 6109(a)(3) requires a payer to request a payee's TIN and include it in any returns filed with IRS. IRC Section 3406(a)(1)(A) provides that reportable payments are subject to backup withholding if the payee does not provide a correct TIN to the payer. The payer is required to withhold 30% of a reportable payment if the TIN is not provided at the time of the payment. IRS sends Backup Withholding (BWH) "B" Notices to payers if the TIN/name combination on the information returns does not match IRS records. Once a payer receives a "B" notice for a payee, the payer is required to track whether or not another is received within 3 years. If another "B" notice for that payee is received, the second "B" notice requires the payer to backup withhold until IRS gives permission to stop, even if a Form W-9 is provided by a payee. It is important to furnish correct TIN information to IRS. TIN Matching allows the payer to determine whether or not a payee's name and TIN match IRS records.

3) What is a Form W-9?

Form W-9, Request for Taxpayer Identification Number and Certification, certifies the payee's name and TIN, that the payee is not subject to backup withholding, and they are a U.S. person, including a U.S. resident alien.

4) What is the penalty for a payer who furnishes an incorrect name/TIN to IRS?

IRC Section 6721 provides a payer may be subject to a penalty for failure to file a complete and accurate information return, including a failure to include the correct payee TIN. The penalty is \$50 per return, with a maximum penalty of \$250,000 per year (\$100,000 for small businesses). The penalty for intentional disregard is \$100 per return, with no maximum penalty.

TIN Matching FAQs – Page 2

5) What is considered to be an invalid or missing TIN?

A missing TIN is either completely missing, or contains invalid characters such as alphas or hyphens. An invalid TIN is one that doesn't match IRS records for that name/TIN combination. A TIN not currently issued cannot be found in either IRS or SSA records.

6) Who will be able to use the TIN Matching system?

Payers, or their authorized agents, who submit Forms 1099-INT, DIV, PATR, OID, MISC and/or B to IRS may use the e-Services TIN Matching system.

Federal Agencies have the option of using the new web based program or, participating in the Federal Agency TIN Matching Program. Information on the Federal Agency TIN Matching Program may be obtained by ordering the IRS Publication 2108 available through, www.irs.gov.

NOTE: We currently cannot allow payers who do not submit any of these six forms, nor employers submitting Forms W-2, to use the TIN Matching system. Payers may only perform TIN Matching for the TIN/Name combinations for income subject to backup withholding and reported on Forms 1099-B, DIV, INT, MISC, OID and/or PATR.

7) What is an authorized agent?

An individual or company contracted to transmit information returns to the IRS on behalf of the firm. This would include third party service providers, transmitters, service bureaus, etc.

8) How does TIN Matching over the Internet work?

Authorized users may TIN Match in one of two ways:

- 1) Interactively – a user can submit up to 25 name/TIN combinations at a time during a session, and receive a response within 5 seconds.
- 2) Bulk downloads – users may download up to 100,000 name/TIN combinations and receive a response within 24 hrs.

9) What type of response will the user receive?

There are potentially six responses. These include:

Name/TIN combination matches IRS records	0
Missing TIN or TIN not 9-digit numeric	1
TIN not currently issued	2
Name/TIN combination does NOT match IRS records	3
Invalid request (i.e., contains alphas, special characters)	4
Duplicate request	5

TIN Matching FAQs – Page 3

10) What if the name/TIN combination matches IRS records, and I still receive a "B" notice?

IRC Section 6724 provides any penalties under Section 6721 may be waived if the payer shows the failure to file a correct TIN on an information return was due to reasonable cause and not willful neglect. Payers who use the TIN Matching system may establish due diligence and reasonable cause if the information contained in their records matches IRS records.

11) Are there any costs to the payer using TIN Matching?

No. e-Services does not impose any monetary charges for using the TIN Matching system.

12) How do I apply to TIN Match?

Detailed information about how to register for e-services and apply for TIN Matching is available on the eServices web site at, <https://la.www4.irs.gov/e-services/Registration/index.htm>.

13) How will I access TIN Matching?

TIN Matching is one of the e-services products being offered via the Internet and accessible through the [irs.gov](https://la.www4.irs.gov/e-services/Registration/index.htm) web site. You may access the e-Services home page via, <https://la.www4.irs.gov/e-services/Registration/index.htm>. The Application to TIN Match may only be completed once users have successfully completed and confirmed the e-services two-step Registration process.

14) Is it mandatory to use TIN Matching?

No. TIN Matching is a tool for payers to verify the accuracy of the name/TIN information before they submit information returns to IRS. This in turn may reduce the number of information returns with invalid name/TIN combinations, thereby reducing the number of CP2100 "B" notices and 972CG penalty notices received by the payer.

15) What are the hours of operation for the TIN Matching system?

Payers will have access to the TIN Matching system 24 hrs a day, 7 days a week. There may be short time periods during the evening or night hours while data files are updated that TIN Matching may be briefly unavailable.

TIN Matching FAQs – Page 4

16) How does the interactive TIN Matching work?

Once you have been established as a user on the TIN Matching system, you will log in using a username and password, and agree to the Terms of Agreement. You will then be prompted to enter a TIN Type, TIN, and Name to be matched against IRS records. You may enter up to 25 TIN/Name combinations during each session. Once you enter "Submit", the system will return the TIN/Name combinations along with the "Match Indicator" to tell you whether or not the combination matched IRS records. You also have the option of entering each TIN/Name combination individually if you want to do a "Print Screen" and file each printout with the payee's records in order to establish due diligence.

17) How does the bulk TIN Matching work?

In bulk TIN Matching, you may attach a .txt file with up to 100,000 TIN/Name combinations to be matched. The .txt file will be formatted as follows:

TIN Type	(1 = EIN, 2 = SSN, 3 = Unknown)
TIN	(9 digit Taxpayer Identification Number)
Name *	(up to 40 characters)
Account Number	(optional field for your use – up to 20 Alpha/numerics – NOTE: the system will <i>not</i> read this information)

The semi-colon (;) will be the delimiter between fields. Each line of input will signify a new record

Example: TIN Type;TIN;Name;Account Number
TIN Type;TIN;Name;Account Number
TIN Type;TIN;Name;
TIN Type;TIN;Name;Account Number
TIN Type;TIN;Name;

If you submit a record without the required fields (TIN Type, TIN, Name), the response you will receive will be Indicator 4, Invalid Request. If you don't know the TIN Type, enter "3" and the system will check both the SSN and EIN master files. Within 24 hours, the response will be sent to a secure mailbox and an email notification will be sent to you indicating a response is waiting. You will have 30 days to access and download the results file. Once accessed, the results are retained for 3 days before being purged. The same information you sent in the .txt file will be returned with one additional field containing the results indicator.



– The system will only accept limited special characters in the name line for Bulk TIN Matching. Hyphens and ampersands will be accepted. Commas, apostrophes and other special characters should be omitted from the name line. For instance, the name O'Malley & Sons should be input as OMalley & Sons.

TIN Matching FAQs – Page 5

18) What happens if I submit just the TIN or the name? Will IRS provide me with the correct name or TIN that is associated with the information I submit?

You must submit a TIN/Name **combination**. If you leave either the TIN or name blank, the system will consider it invalid (Indicator 4). Due to privacy issues, IRS will not divulge an entity's name or TIN. *If you submit the same TIN with various names, after four attempts, the system will automatically suspend your access to TIN Matching for 96 hours. This was done to prevent "fishing".*

19) Is there a limit to the number of bulk files I can upload each day?

No. There is currently no limit. Once the system has been fully implemented, and there are many users logged in, the time it takes to upload files may slow somewhat. At this time, e-Services does not plan to restrict the number of file uploads per day for any user.



When naming your .txt file, do not use special characters in the file name. Type the file name in plain fonts, (Courier works best), and place the dot extension directly before the file name extension. *Example, a file named TIN Match Vol2 should be saved as TIN Match Vol2.txt. Unacceptable file names, such as TIN.Match.Vol2.txt or TIN_Match_Vol2.txt, may cause your file to be rejected by the system.*

20) When will TIN Matching be available for use?

As of October 16, 2003, the IRS communications office began announcing the release of e-services products. After successfully completing the e-services registration process, authorized payers will be eligible to apply for use of both the Bulk and Interactive TIN Matching processes on behalf of their firm or organization. You may begin the registration process by visiting <https://la.www4.irs.gov/e-services/Registration/index.htm> .

21) I recently accessed the registration page. Why do I need to put my personal information on the form if I am TIN Matching for my company?

E-services registration and the TIN Matching Application are two different and distinct processes. Users are strongly encouraged to review the e-services on-line tutorial for information on the registration process. The e-services project office has a process through which the system will utilize taxpayer return information to authenticate users' identities during the registration process. The system will be interfacing with the most secure database to ensure your identity when you register.

TIN Matching FAQs – Page 6

22) I am a registered ERO (Electronic Return Originator) with the IRS. After I successfully completed the e-services registration process, I attempted to complete an Application to TIN Match. I received a message that I was not authorized to use the TIN Matching system. Why is that?

The TIN Matching Program is solely intended to assist those members of the third-party payor community, and their authorized agents, with meeting their obligation for filing accurate and complete annual Information Return documents. At this time, the program is not available to any individual, firm or organization that does not fall into the category of a payor or an authorized payor agent.

23) Will the program be expanded to include other Form 1099 or Form W2 payment instruments?

Plans for program expansion will be explored in the future. At the present time, payers of Form W-2 income should contact the Social Security Administration (SSA) for information on their SSNVS (Social Security Number Verification Service). Users may find more information about this service by visiting:

<https://www.ssa.gov/bso/bsowelcome.htm>

24) *How may I find out more about the TIN Matching Program?*

Interested parties are encouraged to review the e-Services home page. The available On-Line Tutorial provides a full range of information for Interactive and Bulk TIN Matching, as well as other e-Services products. Taxpayers may address email requests for TIN Matching information only to TIN.Matching@irs.gov.

Publication 2108-A, e-Services On-Line TIN Matching Program is available for download via the link below:

<http://www.irs.gov/pub/irs-pdf/p2108a.pdf>.

TIN Matching FAQs – Page 7

Troubleshooting – How to solve problems before contacting the IRS

My Problem is:	What this means:	What you can do:
"I've already confirmed my registration but when I signed onto the system, I don't see a link for TIN Matching."	<ul style="list-style-type: none"> - Firms' Principal has not completed and submitted the application on behalf of the firm. - User may not have been added to the application with a designated role. 	<ul style="list-style-type: none"> - Advise the Principal that the application must be completed and submitted before users will see the TIN Matching link. - Advise your Principal or Responsible Official to check to see if you have been added and assigned a user role that will allow you to perform TIN Matching. - If none of the above works, contact the e-Help desk for assistance or referral.
"The system will not allow me to add other users to our firm's application."	The role you have been assigned does not allow you to update or make changes to the TIN Matching application on behalf of your firm.	<p>All TIN Matching application changes must be completed by the Principal or Responsible Official. Authorized Agents may add users for their location only. Delegated Users may not make any changes to the TIN Matching application for their firm.</p> <p>If you are still having problems, contact the e-Help desk for assistance or referral.</p>
"I am trying to add users from another office location but I keep getting a message that I cannot delegate any users."	The location address is different from the primary location established on the application.	Before adding users who will perform TIN Matching duties from a different office location, you must first establish that location. From the TIN Matching revise application screen, select "Establish Location". After you have added the secondary location, the system will allow you to add other users and delegate their roles for the secondary location. After all changes have been input on-screen, be sure to select the 'Submit' button to ensure your changes are recorded.
"I am receiving an Error Code 25000 message."	This usually indicates that there are incomplete or missing data fields on your input screen.	Review the data and make necessary corrections. Refer to the HELP page for assistance with formats and data input fields.
"My TIN Matching account access has been locked for 96 hours because of a security violation."	This message indicates you have activated the internal security system designed to protect against shopping for a TIN/Name combination. See item # 18 of this document for more information on this feature.	User access to TIN Matching will be blocked until the 96 hour period has expired, or, until the account can be reviewed by the TIN Matching analyst staff.

TIN Matching FAQs – Page 8

Troubleshooting – How to solve problems before contacting the IRS

My Problem is:	What this means:	What you can do:
"I submitted a .txt file for Bulk TIN matching. It's been more than 24 hours and I still do not have a response from the IRS in my mailbox. What can I do?"	<ol style="list-style-type: none">1. The file did not transmit to IRS servers.2. The file transmitted to the IRS servers but, the response was unable to be deposited in your secure mailbox.	<ol style="list-style-type: none">1. If you did not receive a confirmation and a tracking number at the end of your transaction, this means the file was never received by the IRS and you will need to re-submit the file.2. If you have received a tracking number for your transmitted files, attempt to resubmit.3. If the second attempt results in no response:<ol style="list-style-type: none">A. Contact the e-Help desk Monday through Friday at 1-866-255-0654 between 8:30 AM and 7:00 PM, EST.B. Provide the assistor with the TIN/EIN for the firm or organization, the file tracking number, file size, date and approximate time the file was transmitted, a contact name, the e-services USERNAME for the transmitter, a phone number and email address for contact purposes.The assistor will notify e-Services to initiate an investigation which could take 5-7 business days.
"When using Bulk TIN matching, I receive a message that not enough storage is available to complete this operation". What does this mean?"	Bulk Tin file cannot be transmitted or uploaded.	<ol style="list-style-type: none">A. Contact the e-Help desk Monday through Friday at 1-866-255-0654 between 8:30 AM and 7:00 PM, EST.B. Provide the assistor with the TIN/EIN for the firm or organization, the file tracking number, file size, date and approximate time the file was transmitted, a contact name, the e-services USERNAME for the transmitter, a phone number and email address for contact purposes. The assistor will notify e-Services to initiate an investigation which could take 5-7 business days.

TIN Matching FAQs – Page 9

Troubleshooting – How to solve problems before contacting the IRS

My Problem is:	What this means:	What you can do:
"I am receiving a message that the firm/EIN entered does not qualify for TIN Matching. Is there some other way I can enroll my firm?"	The firm you are attempting to enroll does not meet basic qualifying criteria. To be eligible to apply for TIN Matching, firms must: <ol style="list-style-type: none"> 1. be a payer of income reported on Forms 1099 B, DIV, INT, MISC, OID and PATR only and, 2. have filed an Information Return with the IRS in one of the two past tax years 	If your firm/organization does not meet these basic requirements, regretfully, you will be unable to participate in the TIN Matching program at the present time.
"Page cannot be displayed."	Usually indicates an overall problem with browser connectivity or routing.	<p>Before calling the e-Help desk:</p> <ol style="list-style-type: none"> 1. Check your browser configuration. You should be using Netscape Navigator 4.0 or higher or Internet Explorer 4.0 or higher. If necessary, update your browser to a version that will support JavaScript and Cascading Style Sheets. 2. Log off of e-Services, close your browser completely and then, sign back on. <p>If you are still experiencing problems, contact the e-Help desk for assistance.</p>
"My Bulk TIN request keeps coming back with a message that the first line input must be 4 fields and 4 fields only."	Configuration of input lines is incorrect.	<p>Review your file to ensure it follows the .txt input format as shown in item #17 of this document. Make certain to review for any special characters that are prohibited and, be certain you are using a semi-colon (;) as the field separator. Resubmit the file once all data has been corrected. See CAUTION on pg 5.</p> <p>You may access the on-line tutorials page for additional assistance with Bulk TIN file formats.</p>

TIN Matching FAQs – Page 10

A quick guide to TIN Matching user roles

User Role	<u>Principal</u>	<u>Responsible Official</u>	<u>Authorized Agent</u>	<u>Delegated Users</u>
Role Description	An owner or partner who has at least a 5% interest in the firm and is responsible for completing the application process. Also applies to a corporate officer, (President, Vice-President, Secretary, Treasurer, etc.), who has the authority to legally bind the firm in matters before the IRS.	An individual who holds a supervisory position within the firm.	An individual or organization contracted to transmit specific IRP documents to the IRS on behalf of the firm.	An individual who will utilize the TIN Matching session options on behalf of the firm.
Role Privileges	Must apply on behalf of the firm for TIN Matching access. Must designate responsible officials. May also designate all other defined roles. May perform TIN Matching for their firm. There should only be one Principal assigned.	May update the application, assign authorized agent and delegated user roles and perform TIN Matching. May delegate users within their assigned location on behalf of the firm and disable access.	May assign and disable user access within their assigned location on behalf of the firm. May perform TIN Matching on behalf of the firm.	May only perform TIN Matching on behalf of the firm. <u>May not</u> enable or disable user access.

TIN Matching FAQs – Page 11

TIN Matching Application data input

The following pages provide an explanation of items required for input of the on-line application

e-services Help

TIN MATCHING APPLICATION

Authorized User(s)

Use the **Authorized User(s)** page to designate those individuals within your organization who are authorized to perform TIN Matching.

How to Complete This Page

Use the following procedures to complete the **Authorized User(s)** page:

- Enter the **First Name**, **Middle Initial** and **Last Name** of the Authorized User
- Input the user's **Social Security Number**
- Input a **phone number** for the user
- Select the **user's role** from the drop-down list
- Click the **Add** button
- Repeat the process as necessary to add any additional users
- Once all information has been entered, select the **Save** button
- Click the **OK** button

Frequently Asked Questions When Adding Users

What is the maximum number of characters that I can use in the name fields?

You may use 30 characters.

What do I do if an individual's name exceeds the maximum number of characters?

Use the first 30 characters in the person's name.

In what format should I enter a phone number?

Enter a phone number in the 10-digit format. You must include a country code for a foreign phone number.

What is a role?

An individual's role is the position that he or she holds within your firm. Select the **Role** from the available drop-down list. The options available are:

- Authorized Agent - An individual in the firm or another firm who has been authorized to perform TIN Matching on clients of the payer
- Delegated User - An individual in the firm who has been authorized to perform TIN Matching
- Responsible Official - Someone designated by a Principal to perform all the TIN Matching duties of a Principal, including modifying a TIN Matching application
- Principal – An owner or partner with at least a 5% interest in the firm. Principals may also be corporate officers such as President, Vice-president, Secretary, Treasurer, or Partner. Principals are the individuals within the firm held legally responsible by the IRS for the activities of the firm.

TIN Matching FAQs – Page 12

Can I add more than one Authorized User?

Yes, once you have completed the information for a single user, select the **Add** button. This clears the fields so you can add information for another user.

Can I change the Name and/or Social Security Number (SSN) of an Authorized User on my application?

No. To change the Name and/or SSN of an Authorized User, delete the user from the application, and then add them back to the application with the new Name and/or SSN. Remember that the Name and SSN will again be validated for accuracy before the Authorized User can be added to the application.

What is the difference between a Principal and a Responsible Official?

Principals are authorized to designate any type of Authorized User, including a Responsible Official. Responsible Officials may then authorize Delegated Users and Authorized Agents for their designated location.

May I delete a Principal from an application?

Only Principals and Responsible Officials may disable authority or delete Authorized Users. Note: you may not delete the sole Principal on an application. Every TIN Matching application must have at least one Principal designated. To delete a Principal, add another Principal to the application, and then delete the original Principal.

May I delete a Responsible Official from an application?

Only Principals and Responsible Officials may disable authority or delete Authorized Users. Note: you may not delete the sole Responsible Official on an application for any given location. To delete a Responsible Official, add another Responsible Official to the application, and then delete the original Responsible Official.

What is the difference between "disabling authority" and "deleting" an Authorized User?

When you disable authority for a user, you temporarily suspend the user's ability to perform TIN Matching. When you delete a user, you permanently remove the user from the application. Consult with your manager before performing either of these actions.

Are there a maximum number of persons I can enter as Authorized Users?

No, enter as many Authorized Users as you need.

If an individual was previously designated as an Authorized User but is no longer with my firm can I delete his or her access?

Yes, use the **Delete** link to the right of the user's name to remove an individual from your list of **Authorized Users**.

When I attempt to select the Add button, I get an error indicating that the user's Name and SSN do not match. What can I do?

Check with the user again and verify that the SSN is correct. Was the user recently married, was there a name change or did the user have to obtain a new SSN for any reason? If none of these is the case, contact the [Help Desk](#).

TIN Matching FAQs – Page 13

Establish Locations

Use the **Establish Locations** page to provide address information for the locations of your firm/organization.

How to Complete This Page

For new users or anyone who would like step-by-step procedures on completing the forms on this page.

Use the following procedures to complete the **Establish Locations** page:

- Type the ***Name of your Location***
- Select the ***country*** from the drop-down list
- Type the ***street address***
- Type the ***City*** and ***State*** (from the drop-down list) and the ***ZIP code***
- Type a ***phone number*** for the location
- Click the ***Add*** button to this entry to your list of Locations
- Repeat the above process to establish more Locations as necessary

Frequently Asked Questions When Adding Office Locations

What is a Location?

The physical location of any additional offices, beyond the primary location, for your firm.

What should my Location Name be entered as?

Use the name of the Location that you use internally. This name is used to distinguish multiple locations or divisions of a firm or organization.

Can I add more than one office location?

Yes, once a location is entered, select the ***Add*** button. This allows you to enter more than one location.

Can I use 5 or 9 digits in the ZIP field?

Yes, the ZIP field will accept 5 or 9 digits.

When I click the *Reset* button, the fields do not go blank. Can I still enter information for another location?

If you overwrite the information contained in the fields and click the add button it will change the address information for the current location. You may also reload the page and enter the location again.

Can I change the phone number or other information if that changes for one of my locations?

Yes, click the ***Edit*** link to the right of the location for which you wish to update.

I tried to cancel my work, and I received a message warning me that I had unsaved data on the page. When I clicked OK, I stayed on the page. How do I cancel out of an e-services product?

On any page in e-services, click ***Cancel***. When you are prompted with a message stating, "You have unsaved data on this page. Click OK to go back and save the information", click ***Cancel*** to cancel the work, and ***OK*** to return to the page you were working on.

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TIN Matching Application Field Definitions

[Address 1](#)

[Address 2](#)

[Application Created](#)

[Application Submitted](#)

[City](#)

[Country](#)

[E-mail Address](#)

[Employer Identification Number \(EIN\)](#)

[Firm/Organization Legal Name](#)

[First Name](#)

[Last Maintained By](#)

[Last Modified](#)

[Last Name](#)

[Middle Name](#)

[Name of Location](#)

[Personal Identification Number](#)

[Phone](#)

[PIN](#)

[Role](#)

[SSN](#)

[State](#)

[Taxpayer ID](#)

[Telephone Number](#)

[Tracking Number](#)

[ZIP Code](#)

Address 1 - The street address of your Firm/Organization. This is a mandatory field that allows for a maximum of 55 characters.

Address 2 - Suite/Office/Building number, etc. This is an optional field that allows for a maximum of 55 characters.

Application Created - The date and time you started the application.

Application Submitted - Available during the revision of an application. This is the date and time that an application was submitted.

City - The city in which your Firm/Organization is located.

Country - The country in which your Firm/Organization is located.

E-mail address - Your e-mail address. If entered, it must be in a valid e-mail format (for example, name@address.com).

Employer Identification Number (EIN) - A nine-digit number used to identify a business entity. Also known as a *Federal Tax Identification Number*.

Firm/Organization Legal Name - The legal name of your firm/organization, as indicated in IRS records.

First Name - Your first name.

Last Maintained By - The Username of the last individual who made a change to the application.

Last Modified - The last date and time a modification was made to an existing application.

Last Name - Your last name.

Middle Name - Your middle name.

Name of Location - The legal name of a location of your firm/organization (if different from the name of your primary firm/organization).

TIN Matching FAQs – Page 15

Personal Identification Number (PIN) - A 5-digit number you use in TIN Matching Application as a signature alternative. This number is established when you register to use e-services/

Role - The position an individual holds within your firm/organization. The options available are:

- **Authorized Agent** - An individual in the firm or another firm who has been authorized to perform TIN Matching on clients of the payer
- **Delegated User** - An individual in the firm who has been authorized to perform TIN Matching
- **Responsible Official** - Someone designated by a Principal to perform all the TIN Matching duties of a Principal, including modifying a TIN Matching application
- **Principal** - A corporate officer such as President, Vice-President, Secretary, or Treasurer, or Partner. Principals are the individuals within the firm held legally responsible by the IRS for the activities of the firm.
- **SSN**
The nine-digit number used by the Social Security Administration to identify individuals.

State - The state in which your Firm/Organization is located. If a foreign address is used, leave this field blank.

Taxpayer ID - In TIN Matching Application, this is a user's Social Security Number.

Telephone Number - The telephone number at which a user can be reached. Include the area code. If you enter a foreign phone number, include the country code.

Tracking Number - A number that is automatically generated when a transaction is performed in e-services.

ZIP Code - The ZIP code where the Firm/Organization is located. If a foreign address is used, enter the appropriate international postal code in this field.

TIN Matching FAQs – Page 16

THE IRS TIN MATCHING PROCESS *(Extracted from IRS Publication 1586, (Rev. 7-99))*

This section provides an overview of the IRS TIN matching process and the development of name controls.

The information returns you file must include a correct name/TIN combination to allow us to match the information reported against the income included on the payee's income tax return. We check whether a name/TIN combination is correct by matching it against a file containing all social security numbers (SSNs) issued by SSA and against a file containing all employer identification numbers (EINs) issued by IRS.

Then we compare the name control on the payee document (if provided) to the name control on file. If a name control is not provided or is provided incorrectly, we develop it from the name(s) provided on the first two name lines (up to 40 characters for each name line including spaces) of the information return. If we can match a developed name control to the name control in our records, we consider it to be correct. If no match is found using this process, we consider your name/TIN combination to be incorrect.

The chart on the back of Form W-9 has information for payees about “What Name and Number to give the Requester” of Form W-9.

Name Controls

A name control consists of up to four characters. To help ensure that the name/TIN combination for an account matches the name/TIN combination on SSA or IRS files, use the following information when you open an account for a payee.

Individuals

We develop a name control for an individual from the last name on the information return. For example:

Joe McCedar Ralph Teak Dorothy Willow

If an individual has a hyphenated last name, we develop the name control from the first of the two last names. For example:

Victoria Windsor-Maple Brandy Cedar-Hawthorn

For joint names, regardless of whether the payees use the same or different last names, we develop the name control from the primary payee's last name. For example:

Edward & Joan Maple Joseph Ash & Linda Birch

Reminder: If a payee has changed his or her last name, for instance, due to marriage, he or she **SHOULD** inform the Social Security Administration (SSA) of the name change.

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THE IRS TIN MATCHING PROCESS *(Extracted from IRS Publication 1586, (Rev. 7-99))*

This section provides an overview of the IRS TIN matching process and the development of name controls.

Hint: On name line one of the Form 1099, a payor should enter the payee's first name and new last name (if the change has been made with SSA), or the payee's first name, former last name, and new last name (if the change has not been made with SSA).

Sole Proprietors

We generally develop the name control for a sole proprietor, who may have both an SSN and an EIN, from the individual's last name (not the business name) on the information return. For example:

Mark & Jane Hemlock
The Sunshine Cafe

Karen Birch
Ace Computer Co.

Hint: Sole proprietors should enter their business, trade, or "doing business as" name on the second name line of the information return.

Estates

We develop the name control for a decedent's estate from the decedent's name on the first name line on the information return. The decedent's name may be followed or preceded by the word "Estate". (The TIN should be the one that was assigned to the estate.) For example:

Frank White Estate
Cynthia Greene, Exec.

Estate of Frank White
Gail Black, Exec.

Trusts and Fiduciaries

We generally develop the name control for a trust or fiduciary account from the name of the person in whose name the trust or fiduciary account was established. For example:

Jonathan Periwinkle
Irrevocable Trust
FBO Patrick Redwood
Chestnut Bank, Trustee

Memory Church
Endowment Trust
John Waxbean, Trustee

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THE IRS TIN MATCHING PROCESS *(Extracted from IRS Publication 1586, (Rev. 7-99))*

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Partnerships

We generally develop the name control for a partnership from the trade or business name of the partnership; if there isn't any, we develop the name control from the last name of the first partner on the original Form SS-4 (which was used to apply for the EIN). For example:

(The) Oak Tree

A.S. Greene, K.L. Black, & O.H. Brown, Ptrs.

Bob Orange & Carol Black, et al Ptrs.

d.b.a. The Merry Go Round

E.F. Brown, M.S. White & T.J. Green, Ptrs.

The Brown & White Company

Other Organizations

We develop the name control for other organizations from the entity's name on the original Form SS-4 (which was used to apply for the EIN). For example:

St. Bernard's Methodist Church
Building Fund for St. Bernard's Church

ABC Company
Main Street Store

Note: Extraneous words, titles, punctuation, and special characters (such as Mr., Mrs., Dr., apostrophe, etc.), may be dropped during the development of name controls. For example, we dropped the period after "St" in St. Bernard's Methodist Church.